## **AGENCY FUNDS**

gency funds are used to account for assets held by the County as an agent for individuals, private organizations, other governmental units and/or other funds. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

## **Court Service Fund BC55**

To account for the collection and payment to the County of charges for services provided and to account for the collection and disbursement of judgment amounts collected in civil suits on behalf of the plaintiffs involved.

## Comanche / Griegos BC65

This fund is used to account for collections of special assessment liens and the subsequent payment of special assessment bonds. The bonds are payable from certain assessments levied against the property specially benefited by the Comanche / Griegos improvements.

